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intangible injury. This expression must necessarily be in terms of money, but since money has only a relative value, it is proper to take the general price level into account in making the award. See *Hurst v. C. B. & Q. R. Co.*, 280 Mo. 566, 219 S. W. 566; *Noyes v. Des Moines Club*, 186 Iowa, 378, 170 N. W. 461. To be accurate, it seems that it is the purchasing power at the time the pain occurred which should be considered, for damages should be computed as of the time of the loss. Cf. 34 HARV. L. REV. 422. But see *Rigley v. Prior* 233 S. W. 828 (Mo.). Similarly, where the element under consideration is loss of earnings, damages should be computed as of the time of the incapacity; but here it is not the purchasing power of the dollar, but the current standard of wages, which should govern. *Canfield v. C. R. I. & P. Ry. Co.*, 142 Iowa, 658, 121 N. W. 186. Cf. *McNichol v. P. Burns & Co., Ltd.*, [1919] 3 W. W. Rep. 621; *Tankersley v. Lincoln T. Co.*, 104 Neb. 24, 175 N. W. 602; *Roeder v. Erie R. Co.*, 164 N. Y. Supp. 167 (Sup. Ct.). But see *Hurst v. C. B. & Q. R. Co.*, *supra*; *L. & N. R. Co. v. Williams*, 183 Ala. 138, 62 So. 679. The instruction in the principal case is open to criticism for failing to point out this distinction; but since the verdict was for a lump sum, and since in the matter of damages jurors are chancellors, it is hard to say that the error was prejudicial.

EASEMENTS — REMEDY OF GRANTEE OF EASEMENT AGAINST OWNER OF SERVIENT TENEMENT WHO FAILS TO PAY TAXES. — The defendant's land was subject to an easement of passage in favor of the plaintiff's adjoining land. The servient tenement having been sold for delinquent taxes, the plaintiff seeks an order that the defendant pay the taxes and redeem the land. The defendant had not covenanted to pay taxes. *Held*, that the order be denied. *Campbell, Wilson & Horne, Ltd. v. Great West Saddlery Co., Ltd.*, 59 D. L. R. 322 (Alta.).

If the plaintiff's easement is not cut off by the tax sale it is evident that he needs no equitable relief. Such would be the case if the servient tenement was assessed at its value subject to the easement. *Jackson v. Smith*, 153 App. Div. 724, 138 N. Y. Supp. 654, *aff'd*, 213 N. Y. 630; *Tax Lien Co. v. Schultze*, 213 N. Y. 9, 106 N. E. 751. See also *Hall v. McCaughey*, 51 Pa. St. 43; *Tabb v. Comm.*, 98 Va. 47, 34 S. E. 946. However, if the land was assessed at its fee simple value, without reference to the particular interests therein, the land itself must respond for the taxes. If all the proceedings are regular, the tax deed passes a title free from all incumbrances whatsoever. *Hanson v. Carr*, 66 Wash. 81, 118 Pac. 927. See *Hill v. Williams*, 104 Md. 595, 65 Atl. 413. Even under such circumstances, there would seem to be no basis for equitable relief. Non-performance of an affirmative statutory duty affords no cause of action to an individual incidentally harmed. See *Cowley v. Newmarket Local Board*, [1892] A. C. 345; *City of Rochester v. Campbell*, 123 N. Y. 405, 25 N. E. 937. See also *Durnherr v. Rau*, 135 N. Y. 219, 32 N. E. 49. It should be noted that the plaintiff is not without means of protecting his interest. He may himself pay the taxes. See *Bennett v. Hunter*, 9 Wall. (U. S.) 326; BLACK, TAX TITLES, 2 ed., § 161. He may then bring an action against the delinquent for money paid to his use. *Graham v. Dunigan*, 2 Bosw. (N. Y.) 516 (Sup. Ct.). See KEENER, QUASI-CONTRACTS, 1 ed., 388-391. Furthermore, if there is an express covenant by the grantor of the easement to pay the taxes for its protection, it should be enforced in equity, since a resort to the legal remedy above would involve hardship to the covenantee. Cf. *Reilley v. Roberts*, 34 N. J. Eq. 299.

EQUITY — JURISDICTION OVER NONRESIDENTS — POWER OF EQUITY TO ORDER A NONRESIDENT DEFENDANT TO DO A POSITIVE ACT IN ANOTHER STATE. — The plaintiff, a resident of New York, and the defendant, a resident of